

**ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009**  
**COMMITTEE STATEMENT**  
**LB138**

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**Hearing Date:** Wednesday February 25, 2009  
**Committee On:** Revenue  
**Introducer:** Avery  
**One Liner:** Provide an income tax credit for public school teachers

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**Roll Call Vote - Final Committee Action:**  
Indefinitely postponed

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**Vote Results:**  
**Aye:** 8 Senators Adams, Cornett, Dierks, Hadley, Friend, Louden, Utter, White  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Proponents:**  
Nicole Kanne  
Brian Mikkelsen

**Representing:**  
Legislative Aide for Senator Bill Avery, Introducer  
Nebraska State Education Association

**Opponents:**  
Jeremy Murphy

**Representing:**  
Nebraska Catholic Conference

**Neutral:**  
Doug Nabb

**Representing:**  
Fremont Public Schools

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**Summary of purpose and/or changes:**

LB 138 would have provided a \$1,000 refundable income tax credit for each resident individual who was a full-time K-12 public school teacher beginning on or after January 1, 2009. Part-time K-12 public school teachers would have been allowed a credit equal to \$1,000 multiplied by the percentage representing the individual's portion of full-time employment.

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Abbie Cornett, Chairperson